

ANNEXURE 3: Budget Related Policies

That the final approved budget and reviewed budget related policies be made available to all public places and social media platforms. The following policies have been reviewed and changes have been made in some of them;

Budget Related Policy	Reviewed	Changes
1. Customer care, credit control and debt collection	✓	×
2. Property rates	✓	✓
3. Tariff	✓	×
4. Unauthorized, irregular and fruitless and wasteful expenditure	✓	×
5. Indigent	✓	×
6. Virement Policy	✓	×
7. Cash management and investment	✓	×
8. Supply chain management	✓	×
9. PPPFA	✓	×
10. Asset management	✓	×
11. Funding borrowing and reserve	✓	×
12. Long-term financial plan	✓	×
13. Liquidity policy	✓	×
14. Budget implementation and monitoring policy	✓	×
15. Bad debt write-off	✓	×
16. Fleet management	✓	×
17. Grants-in-aid	✓	×
18. Travel and subsistence	✓	×
19. Risk management	✓	×
20. Capital contributions for new developments	✓	×
21. Water losses policy	✓	×
22. Electricity losses policy	✓	×
23. Public participation policy	✓	×

Recommendation

That the council must note and approve the changes made on the above-mentioned policies.